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Honorable J. Jed S. Rakoff  
SDNY, United States Courthouse  
500 Pearl Street  
New York, NY 10007

May 23, 2024

**Re: United States v. Willie Dennis 20 cr 623 (JSR)**

Honorable J. Jed S. Rakoff:

This letter is in response to the Court's directive to consult with Mr. Dennis and determine whether Mr. Dennis wishes to withdraw his pending appeal in the Second Circuit (ECF 161). After multiple discussions with Mr. Dennis since the Court's order, Mr. Dennis has informed counsel that he does not wish to withdraw his appeal in the Second Circuit.

Respectfully,

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